

Amendments to the Specification:

Please add the following new heading before the Title on page 1:

TITLE OF THE INVENTION

Please add the following new heading and paragraph on page 1, on the line after the Title:

CROSS-REFERENCE TO RELATED APPLICATIONS

This application is filed under 35 U.S.C. § 371 claiming priority from International Application PCT/EP2004/004589 filed on April 30, 2004, which claims priority from German application No. 103 21 107.1 filed on May 9, 2003, the entire contents of each application are incorporated herein by reference.

Please add the following new heading on page 1, before line 1:

BACKGROUND OF THE INVENTION

Please delete the subheading on page 1, line 8: "Prior Art".

Please delete the heading and paragraph beginning at page 1, line 21, which starts with " "Description of the Invention" The solution...".

Please add the following new heading and paragraph beginning at page 1, line 21:

BRIEF SUMMARY OF THE INVENTION

The solution to the problem stated above is provided by the process of the present invention for the production of a benzoic acid ester by reaction of a benzoic acid component selected from benzoic acid or a benzoic acid ester with alcohol in the presence of a catalyst, characterized in that tin(II) oxide in combination with a phosphorus(I) compound is used as the catalyst. A phosphorus(I) acid or a salt thereof is preferably used as the phosphorus(I) compound. In a preferred embodiment, the reaction of the benzoic

acid component with alcohol is initially carried out with heating under normal pressure in a first step (A), subsequently continued under reduced pressure at elevated temperature in a second step (B) and then completed in a high vacuum at elevated temperature in a step (C).

Please add the following new heading on page 1, before line 25:

DETAILED DESCRIPTION OF THE INVENTION

Please delete the heading on page 8, line 1: **"CLAIMS"**.

Please add the following new subheading on page 8, line 1:

What is claimed is:

Please add new page, 10, submitted herewith containing the Abstract of the Disclosure.